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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION

UNITED STATES OF AMERICA,	:	Case: 1:11-cr-00023
	:	Assigned To : Waddoups, Clark
	:	Assign. Date : 2/16/2011
Plaintiff,	:	Description: USA v.
v.	:	
	:	INDICTMENT
JON ROBERTSON,	:	
	:	Viol. 26 U.S.C. § 7201 (Attempted
Defendant.	:	Income Tax Evasion)

The Grand Jury charges:

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

1. From 2002 until at least 2006, Jon Robertson was a salaried employee of Infinia Health Care, LLC (hereinafter "Infinia"), a business that operated long-term healthcare facilities in several states, but maintained its principal place of business in the District of

Utah.

2. Jon Robertson acted as Infinia's President from about 2002 and continued in that capacity until 2004. He remained actively involved in the day-to-day operations of Infinia through about 2006.

3. Maryland Capital, LLC (hereinafter "Maryland Capital") was a partnership that provided property management services to Infinia and the individual long-term healthcare facilities.

4. Robertson Properties-Two, LLC, also known as Robertson Properties II (hereinafter "Robertson Properties II") was a partnership that provided nursing care facility management services to Infinia and the individual long-term healthcare facilities.

5. Kick Technologies, LLC (hereinafter "Kick") was a partnership that provided computer related services to Infinia and the individual long-term healthcare facilities.

6. Lynx Services Network, LLC, also known as Lynx Healthcare, LLC (hereinafter "Lynx") was a partnership that acted as a healthcare purchasing agent for Infinia and the individual long-term healthcare facilities.

7. Health Trac LLC (hereinafter "Health Trac") was a partnership that provided management staffing services to Infinia and the individual long-term healthcare facilities.

8. Beginning in at least 2003, and continuing until at least 2005, money was transferred from bank accounts held in the name of Infinia, Maryland Capital, Robertson

Properties II, Kick, Lynx, and Health Trac to personal bank accounts held and controlled by Jon Robertson or members of Jon Robertson's immediate family.

Count 1
26 U.S.C. § 7201
(Attempted Income Tax Evasion)

9. The Grand Jury realleges the allegations in paragraphs 1 through 8 above as if fully set forth herein.

10. From on or about January 1, 2003, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including at least October 20, 2004, within the District of Utah and elsewhere,

JON ROBERTSON,

defendant herein, a resident of Bountiful, Utah, who during the calendar year 2003 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his spouse to the United States of America for the calendar year 2003, by causing money to be transferred to nominee bank accounts under his control, by directing others to make false entries in records, and by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of himself and his spouse, which was filed with the Internal Revenue Service. In that false return, it was stated that the joint taxable income for defendant JON ROBERTSON and his spouse for the calendar

year 2003 was the sum of zero and there was no tax due and owing. In fact, as he then and there knew, their joint taxable income for the calendar year 2003 was substantially in excess of the amount stated on the return, and, upon the additional taxable income, a substantial additional tax was due and owing to the United States of America; all in violation of 26 U.S.C. § 7201.

Count 2
26 U.S.C. § 7201
(Attempted Income Tax Evasion)

11. The Grand Jury realleges the allegations in paragraphs 1 through 8 above as if fully set forth herein.

12. From on or about January 1, 2004, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including at least November 1, 2005, within the District of Utah and elsewhere,

JON ROBERTSON,

defendant herein, a resident of Bountiful, Utah, who during the calendar year 2004 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his spouse to the United States of America for the calendar year 2004, by causing money to be transferred to nominee bank accounts under his control, by directing others to make false entries in records, and by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S.

Individual Income Tax Return, Form 1040, on behalf of himself and his spouse, which was filed with the Internal Revenue Service. In that false return, it was stated that the joint taxable income for defendant JON ROBERTSON and his spouse for the calendar year 2004 was the sum of \$34,416 and there was no tax due and owing. In fact, as he then and there knew, their joint taxable income for the calendar year 2004 was substantially in excess of the amount stated on the return, and, upon the additional taxable income, a substantial additional tax was due and owing to the United States of America; all in violation of 26 U.S.C. § 7201.

Count 3
26 U.S.C. § 7201
(Attempted Income Tax Evasion)

13. The Grand Jury realleges the allegations in paragraphs 1 through 8 above as if fully set forth herein.

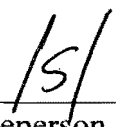
14. From on or about January 1, 2005, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including at least October 20, 2006, within the District of Utah and elsewhere,

JON ROBERTSON,

defendant herein, a resident of Bountiful, Utah, who during the calendar year 2005 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his spouse to the United States of America for the calendar year 2005,


by causing money to be transferred to nominee bank accounts under his control, by directing others to make false entries in records, and by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of himself and his spouse, which was filed with the Internal Revenue Service. In that false return, it was stated that the joint taxable income for defendant JON ROBERTSON and his spouse for the calendar year 2005 was the sum of \$44,125 and there was no tax due and owing. In fact, as he then and there knew, their joint taxable income for the calendar year 2005 was substantially in excess of the amount stated on the return, and, upon the additional taxable income, a substantial additional tax was due and owing to the United States of America; all in violation of 26 U.S.C. § 7201.

A TRUE BILL:



Foreperson of the Grand Jury

CARLIE CHRISTENSEN
United States Attorney



By: MONICA B. EDELSTEIN
Special Assistant United States Attorney
KIMBERLY M. SHARTAR
Special Assistant United States Attorney